



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 7, 2008

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **1st Sub. H.B. 351**, INDIVIDUAL INCOME TAX - HEALTH INSURANCE, by Representative J. Dunnigan, with the following amendments:

1. *Page 18, Lines 525 through 531:*

525 (b) "Eligible insured individual" means:
526 (i) the claimant who is insured under a health benefit plan;
527 (ii) the spouse of the claimant described in Subsection (1)(b)(i) if:
528 (A) the claimant files a single ~~{ federal individual income tax }~~ return
jointly under this chapter with the
529 claimant's spouse for the taxable year; and
530 (B) the spouse is insured under the health benefit plan described in Subsection
531 (1)(b)(i); or

2. *Page 19, Lines 553 through 561:*

553 (e) "Joint claimant with no dependents" means {
554 ~~(i)~~} a husband and wife who:
555 ~~{(A)}~~ (i) file a single ~~{ federal individual income tax }~~ return jointly
under this chapter for the taxable year; and
556 ~~{(B)}~~ (ii) do not claim a dependent under Section 151, Internal Revenue
Code, on the
557 husband's and wife's federal individual income tax return for the taxable year {
~~or~~} .
558 ~~{(ii) a surviving spouse, as defined in Section 2(a), Internal Revenue Code,~~
~~who:~~
559 ~~(A) files a single federal individual income tax return for the taxable year; and~~
560 ~~(B) does not claim a dependent under Section 151, Internal Revenue Code, on~~
~~the~~

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561 surviving spouse's federal individual income tax return for the taxable year. }

3. Page 20, Lines 586 through 590:

586 (3) The maximum amount of a tax credit described in Subsection (2) a claimant may
587 claim **on a return** for a taxable year is:
588 (a) for a single claimant with no dependents, \$300;
589 (b) for a joint claimant with no dependents, \$600; or
590 (c) for a claimant with dependents, \$900.

Respectfully,

John Dougall
Committee Chair

Voting: 11-0-3

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